

HB0062



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB0062

Introduced 1/14/2009, by Rep. Ron Stephens

SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-213

Amends the Property Tax Code. Provides that voters in certain counties may initiate a referendum on the applicability of the Property Tax Extension Limitation Law by submitting a petition to the county board signed by a number of voters equal to at least 1% of the votes cast in the county at the last preceding general election. Effective immediately.

LRB096 03017 HLH 13031 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 18-213 as follows:

6 (35 ILCS 200/18-213)

7 Sec. 18-213. Referenda on applicability of the Property Tax
8 Extension Limitation Law.

9 (a) The provisions of this Section do not apply to a taxing
10 district subject to this Law because a majority of its 1990
11 equalized assessed value is in a county or counties contiguous
12 to a county of 3,000,000 or more inhabitants, or because a
13 majority of its 1994 equalized assessed value is in an affected
14 county and the taxing district was not subject to this Law
15 before the 1995 levy year.

16 (b) The county board of a county that is not subject to
17 this Law may, by ordinance or resolution, submit to the voters
18 of the county the question of whether to make all non-home rule
19 taxing districts that have all or a portion of their equalized
20 assessed valuation situated in the county subject to this Law
21 in the manner set forth in this Section. In addition, if a
22 petition signed by a number of voters equal to at least 1% of
23 the votes cast in the county at the last preceding general

1 election is presented to the county board requesting that the
2 question be submitted to the voters of the county, then the
3 county board shall adopt an ordinance or resolution for the
4 submission of the question to the voters of the county at the
5 next regular election held in accordance with the general
6 election law.

7 For purposes of this Section only:

8 "Taxing district" has the same meaning provided in Section
9 1-150.

10 "Equalized assessed valuation" means the equalized
11 assessed valuation for a taxing district for the immediately
12 preceding levy year.

13 (c) The ordinance or resolution shall request the
14 submission of the proposition at any election, except a
15 consolidated primary election, for the purpose of voting for or
16 against making the Property Tax Extension Limitation Law
17 applicable to all non-home rule taxing districts that have all
18 or a portion of their equalized assessed valuation situated in
19 the county.

20 The question shall be placed on a separate ballot and shall
21 be in substantially the following form:

22 Shall the Property Tax Extension Limitation Law (35
23 ILCS 200/18-185 through 18-245), which limits annual
24 property tax extension increases, apply to non-home rule
25 taxing districts with all or a portion of their equalized
26 assessed valuation located in (name of county)?

1 Votes on the question shall be recorded as "yes" or "no".

2 (d) The county clerk shall order the proposition submitted
3 to the electors of the county at the election specified in the
4 ordinance or resolution. If part of the county is under the
5 jurisdiction of a board or boards of election commissioners,
6 the county clerk shall submit a certified copy of the ordinance
7 or resolution to each board of election commissioners, which
8 shall order the proposition submitted to the electors of the
9 taxing district within its jurisdiction at the election
10 specified in the ordinance or resolution.

11 (e) (1) With respect to taxing districts having all of
12 their equalized assessed valuation located in the county,
13 if a majority of the votes cast on the proposition are in
14 favor of the proposition, then this Law becomes applicable
15 to the taxing district beginning on January 1 of the year
16 following the date of the referendum.

17 (2) With respect to taxing districts that meet all the
18 following conditions this Law shall become applicable to
19 the taxing district beginning on January 1, 1997. The
20 districts to which this paragraph (2) is applicable

21 (A) do not have all of their equalized assessed
22 valuation located in a single county,

23 (B) have equalized assessed valuation in an
24 affected county,

25 (C) meet the condition that each county, other than
26 an affected county, in which any of the equalized

1 assessed valuation of the taxing district is located
2 has held a referendum under this Section at any
3 election, except a consolidated primary election, held
4 prior to the effective date of this amendatory Act of
5 1997, and

6 (D) have a majority of the district's equalized
7 assessed valuation located in one or more counties in
8 each of which the voters have approved a referendum
9 under this Section prior to the effective date of this
10 amendatory Act of 1997. For purposes of this Section,
11 in determining whether a majority of the equalized
12 assessed valuation of the taxing district is located in
13 one or more counties in which the voters have approved
14 a referendum under this Section, the equalized
15 assessed valuation of the taxing district in any
16 affected county shall be included with the equalized
17 assessed value of the taxing district in counties in
18 which the voters have approved the referendum.

19 (3) With respect to taxing districts that do not have
20 all of their equalized assessed valuation located in a
21 single county and to which paragraph (2) of subsection (e)
22 is not applicable, if each county other than an affected
23 county in which any of the equalized assessed valuation of
24 the taxing district is located has held a referendum under
25 this Section at any election, except a consolidated primary
26 election, held in any year and if a majority of the

1 equalized assessed valuation of the taxing district is
2 located in one or more counties that have each approved a
3 referendum under this Section, then this Law shall become
4 applicable to the taxing district on January 1 of the year
5 following the year in which the last referendum in a county
6 in which the taxing district has any equalized assessed
7 valuation is held. For the purposes of this Law, the last
8 referendum shall be deemed to be the referendum making this
9 Law applicable to the taxing district. For purposes of this
10 Section, in determining whether a majority of the equalized
11 assessed valuation of the taxing district is located in one
12 or more counties that have approved a referendum under this
13 Section, the equalized assessed valuation of the taxing
14 district in any affected county shall be included with the
15 equalized assessed value of the taxing district in counties
16 that have approved the referendum.

17 (f) Immediately after a referendum is held under this
18 Section, the county clerk of the county holding the referendum
19 shall give notice of the referendum having been held and its
20 results to all taxing districts that have all or a portion of
21 their equalized assessed valuation located in the county, the
22 county clerk of any other county in which any of the equalized
23 assessed valuation of any taxing district is located, and the
24 Department of Revenue. After the last referendum affecting a
25 multi-county taxing district is held, the Department of Revenue
26 shall determine whether the taxing district is subject to this

1 Law and, if so, shall notify the taxing district and the county
2 clerks of all of the counties in which a portion of the
3 equalized assessed valuation of the taxing district is located
4 that, beginning the following January 1, the taxing district is
5 subject to this Law. For each taxing district subject to
6 paragraph (2) of subsection (e) of this Section, the Department
7 of Revenue shall notify the taxing district and the county
8 clerks of all of the counties in which a portion of the
9 equalized assessed valuation of the taxing district is located
10 that, beginning January 1, 1997, the taxing district is subject
11 to this Law.

12 (g) Referenda held under this Section shall be conducted in
13 accordance with the Election Code.

14 (Source: P.A. 89-510, eff. 7-11-96; 89-718, eff. 3-7-97.)

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.